

# Exhibit F

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.

Chapter 11

Case No. 19-23649 (RDD)

(Jointly Administered)

## Governmental Opioid Claimant Proof of Claim Form

You may file your claim electronically at [PurduePharmaClaims.com](https://PurduePharmaClaims.com) via the link entitled "Submit a Claim."

For questions regarding this Proof of Claim Form, please call Prime Clerk at (844) 217-0912 or visit [PurduePharmaClaims.com](https://PurduePharmaClaims.com).

Read the instructions at the end of this document before filling out this form. This form is for governmental units and Native American Tribes to assert a general unsecured claim against the Debtors based on or involving opioids or their production, marketing and sale, including without limitation, the Debtors' production, marketing and sale of Purdue Opioids.

**Do not** use this form to assert any other pre-petition claims, including secured claims or claims entitled to priority under 11 U.S.C. § 507(a). Secured claims, claims entitled to priority under 11 U.S.C. § 507(a) and non-opioid related claims should be filed on a Non-Opioid Claimant Proof of Claim (Form 410).

Creditor (also referred to as "You" throughout) shall provide information responsive to the questions set forth below. Instructions and Definitions are provided at the end of this document. You shall provide information reasonably available to You and are not excused from providing the requested information for failure to appropriately investigate Your claim. Creditor shall supplement its responses if it learns that they are incomplete or incorrect in any material respect.

For Part 3, governmental units that have filed litigation against the Debtor(s) that is part of the federal multidistrict litigation in Ohio, *In re National Opiate Litigation*, MDL No. 17-02804 (N.D. Ohio 2017) ("Ohio MDL"), and have submitted a Government Plaintiff Fact Sheet in connection with that proceeding, may rely on their Government Plaintiff Fact Sheet to complete the questions in Part 3. For the avoidance of doubt, only governmental units who have filed litigation that is part of the Ohio MDL, and not governmental units that are part of the negotiation class in the Ohio MDL but have not otherwise filed litigation that is part of the MDL, may rely on their Government Plaintiff Fact Sheet to complete the questions in Part 3.

**You must leave out or redact** information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, including the supporting documentation requested herein. **Do not send original documents** as they will not be returned, and they may be destroyed after scanning.

**Fill in all the information about the claim as of September 15, 2019, the Petition Date. You may also fill in information regarding any claims You believe You may have after September 15, 2019 on this form. This form should be completed to the best of Your ability with the information available to You. If You are unable to answer certain questions at this time, the absence of an answer, by itself, will not result in the denial of Your claim, though You may be asked or required to provide additional information at a later date. You may also amend or supplement Your claim after it is filed.**

### Part 1: Identify the Claim

1. Who is the current creditor?	The States, Territories, and other jurisdictions listed on Schedule 1 (collectively, the "Claimants"). Name of the entity to be paid for this claim. Other names the creditor used with the Debtor(s): _____	
2. Has this claim been acquired from someone else or some other entity?	<input checked="" type="checkbox"/> No. <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? See question 6. Name _____ Number _____ Street _____ City _____ State _____ ZIP Code _____ Contact phone _____ Contact email _____	Where should payments to the creditor be sent? (if different) Name _____ Number _____ Street _____ City _____ State _____ ZIP Code _____ Contact phone _____ Contact email _____

4. Does this claim amend one already filed? ☒ No. ☐ Yes. Claim number on court claims registry (if known) \_\_\_\_\_ Filed on \_\_\_\_ / \_\_\_\_ / \_\_\_\_
5. Do You know if anyone else has filed a proof of claim for this claim? ☒ No. ☐ Yes. Who made the earlier filing? \_\_\_\_\_

**Part 2:** Attorney Information (Optional)

6. Are you represented by an attorney in this matter? ☐ No. ☒ Yes. If yes, please provide the following information:
- You do not need an attorney to file this form.
- |  |   |
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| The Hon. Melanie Cyganowski (Ret.)<br>Counsel to the Ad Hoc Committee of<br>Governmental and Other Contingent Litigation Claimants<br>Otterbourg P.C.<br>230 Park Avenue<br>New York, New York 10169<br>(212) 905-3677<br>mcyganowski@otterbourg.com | Andrew M. Troop<br>Counsel to the Ad Hoc Group<br>of Non-Consenting States<br>Pillsbury Winthrop Shaw Pittman LLP<br>31 W. 52nd Street<br>New York, New York 10019<br>(212) 858-1660<br>andrew.troop@pillsburylaw.com |
|--|---|
- See Schedule 10 for each Claimant's respective attorney(s) in this matter.

**Part 3:** Information as of September 15, 2019, the Petition Date, About Your Claim

7. When do You allege you were first injured as a result of the Debtors' alleged conduct? \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Month Year
- ☐ If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, *In re National Opiate Litigation*, MDL No. 17-02804 (N.D. Ohio 2017) ("Ohio MDL"), and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.
- ☐ If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.
8. How much is the claim? \$ \$2.156 trillion (unliquidated); see Attachment; or
- ☐ If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.
- ☐ If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.
- ☐ Unknown.
9. Describe the citizens and entities that You represent in this claim:
- The States, Territories, and other jurisdictions, and the citizens, residents and governmental entities of the States, Territories, and other jurisdictions, listed on Schedule 1.
- ☐ If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.
- ☐ If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.

<b>10. Describe the conduct of the Debtors You allege resulted in injury or damages to You.</b>	See the Attachment, schedule 10, and the complaints filed by the Claimants against the Debtors (which are also referenced in schedule 10).
Attach additional sheets if necessary.	<input type="checkbox"/> If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.  <input type="checkbox"/> If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.
<b>11. Describe all alleged causes of action, sources of damages, legal theories of recovery, etc. that You are asserting against the Debtors.</b>	See the Attachment, schedule 10, and the complaints filed by the Claimants against the Debtors (which are also referenced in schedule 10). For the avoidance of doubt, the complaints should be referenced for the claims, legal theories, and causes of action of each Claimant (to the extent not otherwise included in the Attachment), and damage amounts included in the complaints supplement (but do not supersede) the amount set forth above or in the Attachment.
Attach additional sheets if necessary.	<input type="checkbox"/> If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.  <input type="checkbox"/> If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.
<b>12. Based on information reasonably available to You, please identify each category of damages or monetary relief that You allege, and include the amount of damages you assert for each category, if known.</b>	<u>See Attachment, schedule 10, and the complaints filed by the Claimants against the Debtors (which are also referenced in schedule 10). For the avoidance of doubt, the complaints should be referenced for the claims, legal theories, and causes of action of each Claimant (to the extent not otherwise included in the Attachment), and damage amounts included in the complaints supplement (but do not supersede) the amount set forth above or in the Attachment. Further, the amount set forth above (and in the Attachment) does not include claims for penalties, forfeitures, or other penal remedies and other civil or compensatory relief to which the Claimants may be entitled, including, but not limited to, civil penalties, disgorgement, restitution, attorneys fees and costs, investigation costs, or costs of programmatic equitable relief, all of which are asserted by each Claimant in their maximum allowable amount. This claim also asserts claims of all other creditors to which the Claimants are, by statute or common law, subrogated regardless of whether they later become allowed claims. The amount of these claims is not included here and can only be set once the claims are allowed.</u>
Attach additional sheets if necessary.	<input type="checkbox"/> If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.  <input type="checkbox"/> If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.

<b>13. Based on information reasonably available to You, provide the total number of opioid-related overdose deaths of Your residents each year for the later of (i) 2008, or (ii) the date on which the period for which You are seeking damages begins.</b>	<b>Year</b>	<b>Total number of opioid related overdose deaths, if available</b>
	See schedule 13.	Schedule 13 includes data for the total number of opioid-related
		overdose deaths from 1999 though 2018. The Claimants reserve
		the right to amend or supplement the data in schedule 13,
		including by adding data for 1987 through 1998.
	<input type="checkbox"/> If You believe that this question has been answered in the Government Plaintiff Fact Sheet submitted in the Ohio MDL, and You wish to rely on Your statements made in the Government Plaintiff Fact Sheet to answer this question, check this box.	
<input type="checkbox"/> If You believe that this question has been answered in a complaint that you have filed against the Debtor(s), and You wish to rely on Your statements made in that complaint to answer this question, check this box.		

**Part 4:** Supporting Documentation

<b>14. Please provide the following supporting documentation if you would like (but You are not required) to supplement this proof of claim.</b>	<input type="checkbox"/> Provide any documents supporting Your claim, including but not limited to: any Plaintiff Fact Sheets and accompanying documents submitted in the MDL proceeding in the Northern District of Ohio; any complaint, petition, information, or similar pleading filed in any civil or criminal proceeding involving the Debtors; and any records supporting Your claim for damages.
	<input type="checkbox"/> In lieu of uploading or resubmitting the Government Plaintiff Fact Sheet that was submitted in the Ohio MDL, the creditor authorizes the Debtors to make the Government Plaintiff Fact Sheet, submitted on _____ in the Ohio MDL, available to Prime Clerk, the Court, and any party who agrees to be bound by the Protective Order to be submitted for entry by the Court for use in connection with this proof of claim and these chapter 11 cases.
	<input checked="" type="checkbox"/> In lieu of uploading or submitting the complaint filed against the Debtor(s), the creditors authorize the Debtors to make the complaints set forth on the schedules accompanying this claim available to Prime Clerk, the Court, and any party who agrees to be bound by the Protective Order to be submitted for entry by the Court for use in connection with this proof of claim and these chapter 11 cases.

Part 5: Sign Below

**The person completing this proof of claim must sign and date it. FRBP 9011(b).**

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

**A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.**

Check the appropriate box:

- ☐ I am the creditor.  
☒ I am the creditor's attorney or authorized agent.  
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.  
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 07/30/2020 (mm/dd/yyyy)

Signature

Signature

**Print the name of the person who is completing and signing this claim:**

Names The Hon. Melanie Cyganowski (Ret.)

Andrew M. Troop

Titles Counsel to the Ad Hoc Committee of Governmental and Other Contingent Litigation Claimants

Counsel to the Ad Hoc Group of Non-Consenting States

Companies Otterbourg P.C.

Pillsbury Winthrop Shaw Pittman LLP

Addresses 230 Park Avenue New York, New York 10169

31 W. 52nd Street New York, New York 10019

The signatures of the representatives of the governmental entities filing this claim are set forth on the page for the respective governmental entity in Schedule 10. The reasonable belief representation for each signatory in Schedule 10 applies only to the information relating to the aggregate claim and to the jurisdiction the governmental entity represents in filing this claim.

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re:**

**PURDUE PHARMA L.P., *et al.*,<sup>1</sup>**

**Debtors.**

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)  
) Chapter 11  
)

) Case No. 19-23649 (RDD)

) (Jointly Administered)  
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**ATTACHMENT TO CONSOLIDATED PROOF OF CLAIM OF  
STATES, TERRITORIES AND OTHER GOVERNMENTAL ENTITIES**

**I. INTRODUCTION**

1. This Attachment, the preceding Governmental Opioid Proof of Claim form and all associated schedules are an integral part of, and an integrated set of documents, constituting the proof of claim being filed by the States, Territories and other governmental entities identified on Schedule 1 (collectively, the “Claimants”) in these cases. All these documents collectively constitute the proof(s) of claim for the Claimants and are sometimes referred to collectively as the “Consolidated Claim” or the “Proof of Claim.” Definitions, reservations, descriptions, authorizations or statements in any one document or schedule apply to all documents and schedules.

2. The Claimants’ claims are unliquidated and are asserted in an estimated amount of \$2.156 trillion as described on the Consolidated Claim Information Sheet, plus the amount of the

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<sup>1</sup> The debtors in these chapter 11 cases (the “Debtors” or “Purdue”), along with the last four digits of their federal tax identification numbers, are Purdue Pharma Manufacturing L.P. (3821), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies K.P. (1868), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (6166), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717), and SVC Pharma Inc. (4014). The Debtors’ principal offices are at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

unliquidated claims of a Claimant's political subdivisions and residents in those jurisdictions in which such claims may be asserted by each Claimant (the "Claim Amount").<sup>2</sup>

## **II. RELEVANT BACKGROUND AS TO THE CONSOLIDATED CLAIM**<sup>3</sup>

### **A. Purdue's Businesses**

3. The Debtors are drug companies founded and owned by members of the Sackler family. The Debtors make up only a part of the entities owned by members of the Sackler family, including other drug companies that have contributed to the world-wide opioid crisis.

4. Purdue Pharma Inc., a New York corporation, is the general partner of Purdue Pharma L.P. Until 2018, members of the Sackler family held a majority of the seats on Purdue Pharma Inc.'s board of directors (the "Board"). The Sackler family members have now resigned from the Board in the face of an ever-increasing number of lawsuits suing them individually, but only after handpicking their replacements.

### **B. Purdue's Manufacturing and Aggressive Marketing of OxyContin**

5. Since the 1980s, Purdue's primary business has been the manufacture, promotion, and distribution of opioids nationwide.<sup>4</sup> During that time, Purdue engaged in deceptive practices that caused a national tragedy. Indeed, without evidence or support (and contrary to known facts), Purdue marketed, promoted, and mischaracterized OxyContin as "less addictive, less subject to abuse and diversion, and less likely to cause tolerance and withdrawal than other pain

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<sup>2</sup> The Claim Amount does not include unliquidated amounts based on each Claimant's Additional Theories (defined below).

<sup>3</sup> The facts set forth herein are upon information and belief and based upon publicly available information, including the allegations set forth in the States' lawsuits against Purdue. Copies of the States' complaints against Purdue are available at <https://www.mass.gov/lists/state-lawsuits-against-purdue-pharma>.

<sup>4</sup> In or around May 1987, Purdue began to market and sell MS Contin, a continuous release formulation of the opioid, morphine sulphate. And, in or around December 1994, Purdue submitted a New Drug Application (the "NDA") for OxyContin to the U.S. Food & Drug Administration (the "FDA"). See Agreed Statement of Facts, at ¶ 13 (The Agreed Statement of Facts was entered in *United States v. Purdue Frederick Co.*, No. 07CR00029 (W.D. Va.), as part of the settlement with the U.S. government (the "Plea Agreement") and is available at <https://www.documentcloud.org/documents/279028-purdue-guilty-plea>.



medications.” *Agreed Statement of Facts* at ¶ 20. It made similar claims with respect to other opioids it marketed and sold across the United States. To broadcast this misstatement, Purdue employed a large staff of sales representatives, and issued false marketing materials, which misrepresented OxyContin’s benefits, and downplayed its risks, thereby encouraging the drug’s use for less acute, longer-lasting pain, including arthritis, back pain, sports injuries, and fibromyalgia. OxyContin became the best-selling opioid in the nation. It has been estimated that approximately 80% of heroin abusers started down the path of addiction and abuse through the use of prescription opioids.<sup>5</sup>

**C. The 2007 Guilty Plea in Connection with the Release and Marketing of OxyContin**

6. In 2007, the Purdue Frederick Company pleaded guilty to a felony charge and three of its executives pleaded guilty to misdemeanor charges for intentionally promoting false or misleading information about OxyContin.<sup>6</sup>

7. As part of the Plea Agreement, Purdue Pharma L.P. entered into a Corporate Integrity Agreement (the “CIA”), which, in relevant part, required the appointment of a compliance officer to serve as a member of Purdue’s senior management and make periodic compliance reports directly to Purdue’s Board. The Plea Agreement explicitly required the Board itself to comply with the rules prohibiting the misbranding of the company’s products, undergo training to ensure that the rules were understood, and report any subsequent violations.

8. In 2007, certain Purdue entities also entered into consent judgments (collectively, the “Consent Judgments”) with twenty-five States and the District of Columbia.<sup>7</sup> As a part of

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<sup>5</sup> National Institute on Drug Abuse, “Prescription opioid use is a risk factor for heroin use National Institute on Drug Abuse” (2018), <https://www.drugabuse.gov/publications/research-reports/prescription-opioids-heroin/prescription-opioid-use-risk-factor-heroin-use> (last visited July 27, 2020).

<sup>6</sup> Notwithstanding the guilty pleas, Purdue subsequently paid bonuses totaling \$8 million to two of the three executives. The company’s earlier wrongdoing is described in the *Agreed Statement of Facts*.

<sup>7</sup> The 2007 Consent Judgments were with Arizona, Arkansas, California, Connecticut, the District of Columbia, Idaho, Illinois, Louisiana, Maine, Maryland, Massachusetts, Montana, Nebraska, Nevada, New Mexico, North

many of the Consent Judgments, Purdue Pharma, Inc., Purdue Pharma L.P., and the Purdue Frederick Company affirmatively agreed to cease false, deceptive, or misleading marketing. Certain of those judgments also required that Purdue monitor abuse and diversion information and, in some cases, report its findings to the authorities.

**D. Post-2007 Conduct**

9. Neither the CIA nor the Consent Judgments, however, deterred Purdue (or the Sacklers). Purdue not only continued its deceptive scheme to misrepresent OxyContin's addictive properties and dangers; it also worked shamelessly to increase the frequency, dosage, and time period for OxyContin prescriptions to achieve greater profits from branded and unbranded product.<sup>8</sup> To be clear, Purdue's unlawful conduct continues to this day in the form of continued sales based on the deceptive and unfair marketing Purdue engaged in for over a decade.

10. The Centers for Disease Control and Prevention has declared opioid abuse to be a "public health epidemic." Between 1999 and 2016, more than 200,000 people in the United States died from overdoses directly related to prescription opioids, with recent estimates suggesting that more than 130 people in the United States die from opioid overdoses *every day*.<sup>9</sup>

11. Based on this conduct, Claimants have asserted and by this proof of claim are asserting claims against the Debtors for all claims, costs and damages based on or involving opioids or their production, marketing and sale, including without limitation, the Debtors' production, marketing and sale of Purdue opioids. They also assert, where authorized, the claims for damages incurred by their political subdivisions and residents for damages arising from this

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Carolina, Ohio, Oregon, Pennsylvania, South Carolina, Tennessee, Texas, Vermont, Virginia, Washington, and Wisconsin.

<sup>8</sup> Additional relevant facts are detailed in the complaints filed by the States, available at <https://www.mass.gov/lists/state-lawsuits-against-purdue-pharma>, and summarized below.

<sup>9</sup> See <https://www.hhs.gov/opioids/about-the-epidemic/index.html> (last visited Jul. 15, 2020)

conduct. Finally, they assert entitlement to civil penalties, restitution, and disgorgement, as variously authorized by their laws.

12. The crux of the Claimants' claims is that the Debtors engaged in deceptive marketing and promotion aimed at increasing the market for all opioids generally and boosting sales of OxyContin and the Debtors' other opioid products in particular. This marketing and promotion effort had the effect of increasing opioid usage, addiction to all forms of opioids and deaths generally and the costs incurred and to be incurred by the States as a result. Without limiting the foregoing, the Claimants' claims include claims for violations of consumer protection laws, public nuisance, fraud, negligence, negligence *per se*, elder abuse, violations of racketeering and other statutes, lost revenue, past and future costs and expenses, unliquidated claims based on non-Medicaid population, abatement, fraudulent conveyances or transfers, taxes, fines, penalties, forfeitures, and other penal claims, statutory civil penalties, disgorgement, restitution, mandatory and prohibitory injunctive relief under their respective consumer protection laws, and violations or enforcement of police powers. This Consolidated Claim also asserts claims of all other creditors to which the States are by statute or common law subrogated or granted authorization to pursue regardless of whether they later become allowed claims. The amount of these claims is not included here and can only be set once they are otherwise allowed. Each of the foregoing theories for the Claimants' claims comprise the "Collective Theories."

13. For additional theories asserted by individual Claimants ("Additional Theories"), refer to each Claimant's respective supplement in Schedule 10 (collectively, the "Supplements"). For further details, refer to each Claimant's Supplement and the lawsuit(s) identified therein. The complaints filed in each Claimant's lawsuit(s) and all allegations and prayers for relief set forth in those complaints are incorporated into this Consolidated Claim as if fully set forth herein.

### **III. RESERVATION OF RIGHTS**

14. This Proof of Claim is filed pursuant to the order entered by the United States Bankruptcy Court for the Southern District of New York (the “Bankruptcy Court”) in these chapter 11 cases establishing July 30, 2020 as the deadline for filing proofs of claim (the “Bar Date”). *See* Docket Nos. 800 and 1221. Nothing in this Proof of Claim shall constitute an express or implied waiver of the sovereignty of any governmental unit<sup>10</sup> that may be a member of the Ad Hoc Committee of Governmental and Other Contingent Litigation Claimants, the Ad Hoc Group of Non-Consenting States, or any governmental unit that has authorized the filing of, and is deemed to have filed, a proof of claim through joining the Consolidated Claim.

15. Each Claimant reserves its rights to amend, modify, and/or supplement any of the claims set forth in this Proof of Claim, including its schedules or exhibits, at any time, including after the Bar Date, in any manner, including but not limited to: (i) supplement or amend this Proof of Claim or any related documents and other information, and to describe further the claims asserted herein; (ii) assert any and all additional amounts that are due, may be due, or will become due by any of the Debtors including, without limitation, amounts owed both before and after the date of the commencement of the Debtors’ bankruptcy cases that remain outstanding in an undetermined amount, or are otherwise unmatured, unliquidated and/or contingent as of the date hereof; and (iii) fix and liquidate the amount of unmatured, contingent, and unliquidated claims. Each Claimant expressly reserves the right to attach, produce, and/or rely upon additional documentation or other evidence that supports its claims, including any additional documents or other evidence that may become available after further investigation or discovery. Among other

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<sup>10</sup> As used in this Proof of claim, governmental unit has the meaning ascribed to it in 11 U.S.C. §101(27).

reasons, amendment may be required as Claimants continue to assess their losses caused by the Debtors.

16. Each Claimant expressly reserves all its defenses and rights, procedural and substantive, and shall not be deemed to have waived or released any claim by virtue of it not being liquidated or fixed on the Consolidated Claim Summary Information Sheet.

17. Each Claimant does not waive, and expressly reserves, any right of action that it has or may have against the Debtors, or any other entity or person. Any such claims may, without limitation, be the subject of other proofs of claim filed in these cases and the execution and filing of this Proof of Claim shall not limit or affect any other claim of any Claimant. Each Claimant expressly reserves the right to file other proofs of claim, notwithstanding the filing of this Proof of Claim.

18. Each Claimant preserves and does not waive any rights to seek additional amounts that are due, may be due, or will become due, including, without limitation, the rights: (i) to file additional proofs of claim at any time; and (ii) to file proofs of claim against third parties, including, without limitation, any entity or person. If the Bankruptcy Court enters an order, which effectively subordinates Claimants' claims, Claimants' rights to file additional proofs of claim or amended proofs of claim against the Debtors are reserved.

19. This Proof of Claim is submitted without prejudice and in addition to any other claims of each Claimant that have been listed in any of the Debtors' schedules or may become listed in any of the Debtors' schedules. In addition, each Claimant: (i) reserves the right to pursue claims (including but not limited to the claims described herein) against any of the Debtors based upon additional or alternative legal theories; (ii) reserves the right to file additional or other pleadings to assert any of the amounts set forth in this Proof of Claim or any amendments thereto;

and (iii) reserves the right to assert, if applicable, claims for post-petition administrative expenses pursuant to Bankruptcy Code sections 503 and 507. Nothing contained in this Proof of Claim shall limit the rights of any Claimant to file papers or pleadings, or commence any proceedings, or take any actions concerning its claims, liens or security interests.

20. Nothing in this Proof of Claim shall constitute a waiver or release of any rights, powers or remedies of any Claimant, including any rights: (i) against the Debtors; (ii) against any non-debtor affiliate or insider of the Debtors or person or entity associated with the Debtors or their affiliates or insiders; (iii) against any member of the Sackler family and any entity or person associated with a member of the Sackler family; (iv) against any other person, entity, or property, including but not limited to any entity that may have developed, designed, manufactured, marketed, promoted, stored, transported, disposed of, sold, supplied, and/or agreed to indemnify for losses related to, prescription opioid products, including but not limited to, all forms and versions of Purdue's morphine, oxycodone, hydrocodone, and buprenorphine products; (v) of setoff or recoupment; (vi) to contest the jurisdiction of the Bankruptcy Court with respect to the subject matter of the claim set forth herein, or any elements thereof, or any other proceedings commenced against or involving Claimant; (vii) to elect remedies or choice of law; (viii) to have final orders in non-core matters entered only after de novo review by a judge of the United States District Court; (ix) to trial by jury in any proceeding related to this proceeding; (x) to have the United States District Court withdraw the reference in any matter subject to mandatory or discretionary withdrawal; (xi) to the subordination, in favor of Claimant, of claims or liens held by creditors of the Debtors; (xii) to arbitration or other alternative dispute resolution mechanism; (xiii) to have any unliquidated portion of any claim determined by an applicable court other than the Bankruptcy Court; (xiv) to have claims cured if contracts are assumed, or to have claims

reinstated, pursuant to the Bankruptcy Code, the Debtors' plan of reorganization and/or any other liquidation or reorganization by the Debtors; (xv) to seek the reconsideration under section 502(j) of the Bankruptcy Code of any disallowance of any amount claimed under this Proof of Claim, whether liquidated or unliquidated or contingent or noncontingent; and (xvi) to seek relief from the Bankruptcy Court, or any other applicable court, with respect to the allowance, priority, estimation, or other treatment of Claimant's claims under the Bankruptcy Code.

21. The filing of this Proof of Claim is not intended to be and shall not be construed as: (i) a concession or admission by any Claimant of liability or facts with respect to any claims or alleged damages (or the amount thereof) that have been or may be asserted against any Claimant by any party, including, and not limited to, third parties; (ii) a waiver of any past, present or future default or event of default; (iii) a consent by any Claimant to the treatment of any non-core claim against it as a core claim; (iv) a consent by any Claimant to a jury trial in the Bankruptcy Court in any proceeding as to any and all matters triable herein, or related to the same, whether or not such matters are designated as core proceedings; (v) a consent by any Claimant to the jurisdiction or venue of the Bankruptcy Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving any Claimant; (vi) a waiver of sovereign immunity; and (vii) a consent to the final determination or adjudication of any claim or right pursuant to 28 U.S.C. § 157(c).

22. Subject to the limitations, descriptions, and reservations set forth herein, the Claimants agree to take their allocated share of the claims described in the Proof of Claim based on an agreement to be reached among them or as subsequently ordered by the Bankruptcy Court or other court of competent jurisdiction.

23. Successful objections to any one Claimant's claim will not impact any other Claimant's claims, which each Claimant is asserting in this Consolidated Claim individually.



**Consolidated Claim Information Sheet**

**Cost of the Opioid Epidemic to the U.S. States & Territories**  
**Including Disbursement of Federal Funds**  
**(2020 USD billions)**

		Net Present Value of Future Abatement Costs					
		Total Historical Costs (2007-2019)	(2020-2040)			Total Historical and Future Costs (2007-2040)	
			Continuation of Existing Programs	New Abatement Programs	Total Future Costs		
		[A]	[B]	[C]	[D]	[E]	
Healthcare Costs							
Medicaid and State Employee*	[1]	\$249	\$301	\$266	\$568	\$816	
OUD Treatment (Non-Medicaid)	[2]	\$64	\$118		\$118	\$182	
OUD Prevention	[3]	\$5		\$248	\$248	\$253	
NAS (Medicaid)*	[4]	\$7	\$15	\$11	\$27	\$34	
Non-Healthcare Costs							
Criminal Justice*	[5]	\$97	\$104	\$27	\$131	\$229	
Child Welfare	[6]	\$108	\$164		\$164	\$272	
ACEs Programs*	[7]			\$78	\$78	\$78	
Education	[8]	\$24	\$41		\$41	\$65	
Income and Sales Tax	[9]	\$75	\$110		\$110	\$186	
Other Abatement Strategies	[10]			\$42	\$42	\$42	
Total Costs	[11]	\$630	\$854	\$672	\$1,526	\$2,156	

**Notes and Sources:**

Calculations include the costs of the opioid epidemic borne by both states and the federal government (excluding costs borne by municipalities) unless otherwise noted. Table excludes costs borne by Kentucky prior to January 1, 2016 and Oklahoma. Categories marked with an asterisk (\*) reflect known omissions and estimates have been increased to estimate omissions.

**Cost of the Opioid Epidemic to the U.S. States & Territories**  
**Including Disbursement of Federal Funds**  
**(2020 USD billions)**

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**Columns [A]-[E]:**

- [A]: Historical costs incurred as a result of the opioid epidemic over the period 2007 - 2019. Healthcare costs are reported in 2020 dollars using the Personal consumption expenditures: Services: Health care Index. Non-healthcare costs are reported in 2020 dollars using the GDP deflator. Inflation data are from the Federal Reserve Bank of St. Louis.
- [B]: Expected future costs over the period 2020-2040 as a result of the opioid epidemic based on a projection of the historical costs incurred. Future costs are discounted to 2020 at the average annual 10-year T-bill constant maturity rate over the period 1999-2019 (i.e., 3.54%). Future costs are based on the expected decline in the number of individuals with opioid use disorder ("OUD") based on the effectiveness of expected treatment and prevention programs. The historical OUD population for the period 2007-2017 are from the National Survey of Drug Use and Health ("NSDUH"). The future OUD population is projected using a Markov simulation model based on the framework developed by Pitt et al. (2018). See Pitt, Allison L., Keith Humphreys, and Margaret L. Brandeau. "Modeling health benefits and harms of public policy responses to the US opioid epidemic." *American Journal of Public Health* 108, no. 10 (2018): 1394-1400.
- [C]: Expected future costs over the period 2020-2040 for new abatement programs instituted to combat the opioid epidemic. (Appendix available for a full list of abatement programs included.) Future costs are discounted to 2020 at the average annual 10-year T-bill constant maturity rate over the period 1999-2019 (i.e., 3.54%). Healthcare costs and Criminal Justice costs are inflated at the average annual inflation rate in personal healthcare services over the period 1999-2019 (i.e., 2.36%). Other Abatement Strategies are inflated at the average annual growth rate in the GDP deflator over the period Q3 1999 - Q3 2019 (i.e., 1.96%). Costs are adjusted for differences across states based on the 2016 Medicaid Physician Fee Index for Healthcare and Criminal Justice costs and 2019 Wage Index (based on mean hourly wage from the U.S. Bureau of Labor Statistics) for Other Abatement Strategies. New abatement programs are based on the first-year costs of programs from the Ruhm Report that are not covered by the forecast of continuing existing programs in column [B]. Specifically, Addiction Treatment Services and NAS Treatment Services from the Ruhm Report are excluded as continuation of existing programs. Costs assume that all states and territories will implement all programs listed in Appendix. Sources of funding may include some federal sources to the extent that they are captured as costs to the State of Oklahoma in the Ruhm Report. See Ruhm, Christopher J. "Costs to the State of Oklahoma of Abating the Opioid Crisis." December 21, 2018 and supplemented February 5, 2019.
- [D]: [B] + [C].
- [E]: [A] + [D]. Categories with asterisk increased by 5% - 25% to reflect known omissions.

**Cost of the Opioid Epidemic to the U.S. States & Territories**  
**Including Disbursement of Federal Funds**  
**(2020 USD billions)**

**Rows [1]-[11]:**

- [1]: Medicaid and State Employee costs include estimates of the excess healthcare costs associated with opioid use disorder (OUD) and opioid super users that are incurred by the state and federally-funded portions of Medicaid and state-funded health insurance for state employees. The OUD population is retrieved from NSDUH, which defines dependence or abuse of opioids (OUD) based on definitions found in the 4th edition of the Diagnostic and Statistical Manual of Mental Disorders (DSM-IV). Super users are defined as patients who do not have an OUD diagnosis but have opioid prescriptions covering at least 75% of the year. Super user prevalence is from Davenport et al. (2019a). Per patient excess OUD and super user costs are from Davenport et al. (2019b) and Florence (2016). State and federal funding for opioid-related substance use disorder treatment reported through SAMHSA is also included. Finally, costs also include opioid prescription costs funded through state worker's compensation programs as reported by documents directly provided by states. Davenport, Stoddard, Alexandra Weaver, and Matt Caverly. "Costs and comorbidities of opioid use disorder: The impact of opioid use disorder for patients with chronic medical conditions." Milliman White Paper (March 2019): 1-15 (Davenport et al., 2019a); Davenport, Stoddard, Alexandra Weaver, and Matt Caverly. "Economic Impact of Non-Medical Opioid Use in the United States, Annual Estimates and Projections for 2015 through 2019." Report prepared for the Society of Actuaries (October 2019): 1-93 (Davenport et al., 2019b); Florence, Curtis S., Chao Zhou, Feijun Luo, and Likang Xu. "The Economic Burden of Prescription Opioid Overdose, Abuse, and Dependence in the United States, 2013." *Medical Care* 54, no. 10 (2016): 901-906.
- [2]: OUD Treatment Costs are calculated by estimating the share of Substance Use Disorder ("SUD") treatment expenditures funded by state and local mental health and substance use disorder agencies and federal funds other than Medicaid, such as grant programs administered by the Substance Abuse and Mental Health Services Administration ("SAMHSA"), that are attributable to opioid abuse. SUD treatment costs are obtained from SAMHSA's Behavioral Health Spending and Use Accounts. The opioid-attributable share of spending is calculated using the share of non-Medicaid admissions to substance abuse treatment facilities that are due to the abuse of opioids, which is obtained by SAMHSA's Treatment Episode Dataset ("TEDS"). *Substance Abuse and Mental Health Services Administration. Behavioral Health Spending & Use Accounts 2006—2015. HHS Pub. No. (SMA) 19-5095. Rockville, MD: Substance Abuse and Mental Health Services Administration; 2019. Substance Abuse and Mental Health Services Administration, Treatment Episode Data Set (TEDS): 2000—2017. Rockville, MD: Substance Abuse and Mental Health Services Administration, 2019.*
- [3]: Historical Prevention costs include federal and state spending estimated from documents provided by states and territories. Expected future OUD Prevention costs are captured under column [C] since many of the programs are anticipated to increase or scale up. (Please see the Appendix for the list of prevention programs included in expected future costs.)
- [4]: Historical NAS costs include the healthcare cost attributable to the opioid epidemic of treating babies born with Neonatal Abstinence Syndrome ("NAS") for the first two years of life. Estimates represent Medicaid costs. Data on the incidence of NAS are from the Healthcare Cost and Utilization Projection ("HCUP"). The cost of treating NAS is from Strahan et al. (2020) adjusted for excess costs incurred after birth for the first two years of life. New Abatement programs include training of medical professionals, and screening and counselling for pregnant women. Strahan, Andrea E., Gery P. Guy, Michele Bohm, Meghan Frey, and Jean Y. Ko. "Neonatal Abstinence Syndrome Incidence and Health Care Costs in the United States, 2016." *JAMA Pediatrics* 174, no. 2 (2020): 200-202.
- [5]: Historical Criminal Justice costs include the cost of policing, the judiciary, and incarceration that are attributable to the opioid epidemic. Total Criminal Justice costs are sourced from the Bureau of Justice Statistics ("BJS") and apportioned to opioids using data from the FBI Uniform Crime Report ("FBI UCR"), BJS (Bronson et al., 2017), the National Forensic Laboratory Information System ("NFLIS"), and NSDUH. This methodology follows prior research by Birnbaum et al. (2011) and Florence et al. (2016). Birnbaum, Howard G., Alan G. White, Matt Schiller, Tracy Waldman, Jody M. Cleveland, and Carl L. Roland. "Societal costs of prescription opioid abuse, dependence, and misuse in the United States." *Pain Medicine* 12, no. 4 (2011): 657-667; Bronson, Jennifer, Jessica Stroop, Stephanie Zimmer, and Marcus Berzofsky. "Drug Use, Dependence, and Abuse Among State Prisoners and Jail Inmates, 2007-2009." *U.S. Department of Justice, Bureau of Justice Statistics Special Report NCJ 250546* (June 2017): 1-26.
- [6]: Historical Child Welfare costs include the cost of Child Protective Services and foster care that are attributable to the opioid epidemic. Costs of the child welfare system are from Child Trend Reports published by the Annie E. Casey Foundation and the Urban Institute. The portion of costs attributable to the opioid epidemic are computed based on the econometric models from Ghertner et al. (2018). See Ghertner, Robin, Annette Waters, Laura Radel, and Gilbert Crouse. "The role of substance use in child welfare caseloads." *Children and Youth Services Review* 90 (2018): 83-93.
- [7]: Program Costs Related to Adverse Childhood Experiences ("ACEs") prevention and treatment include the cost of screening, care management, initial treatment and young adult depression treatment. The costs associated with collaboration, planning, administration, provider training and public education are also included. Estimated costs incorporate a measure of states' likelihood of developing the various programs.
- [8]: Total education expenses are from the Department of Education. The portion of costs that relate to substance abuse are from the National Center on Addiction and Substance Abuse. Substance abuse costs are apportioned to opioids using NSDUH. The percent of costs paid by Federal and State sources are from the US Census Bureau. National Center on Addiction and Substance Abuse (CASA). "Shoveling up II: The impact of substance abuse on federal, state and local budgets." (2009).
- [9]: Income and Sales Tax costs include lost income tax and sales tax for the states and territories as a result of lower labor force participation resulting from opioid use, opioid related deaths and opioid related incarcerations. Estimates are based on the framework developed by Segel et al. (2019). See Segel, Joel E., Yunfeng Shi, John R. Moran, and Dennis Patrick Scanlon. "Opioid misuse, labor market outcomes, and means-tested public expenditures: a conceptual framework." *Am J Manag Care* 25 (2019): S270-S276. A multiplier of 2 was applied to lost income from labor force exits. Typically, a small portion of state sales tax is maintained by local governments. The municipal portion has not been estimated.

**Consolidated Claim Information Sheet**

**Cost of the Opioid Epidemic to the U.S. States & Territories  
Including Disbursement of Federal Funds  
(2020 USD billions)**

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[10]: Other Abatement Strategies include surveillance programs, such as Health Information Exchange, Program Management Monitoring/Evaluation, and Prescription Monitoring Program System/Upgrades. Cost estimates are based on the Ruhm Report and OUD population projections using the framework by Pitt et al. (2018).

[11]: Sum([1]-[10]).

**SCHEDULE 1**

**CLAIMANTS**

**STATES (INCL. D.C.)**

- Alabama
- Alaska
- Arizona
- Arkansas
- California
- Colorado
- Connecticut
- Delaware
- District of Columbia
- Florida
- Georgia
- Hawaii
- Idaho
- Illinois
- Indiana
- Iowa
- Kansas
- Kentucky
- Louisiana
- Maine
- Maryland

**(STATES Cont.)**

- Massachusetts
- Michigan
- Minnesota
- Mississippi
- Missouri
- Montana
- Nebraska
- Nevada
- New Hampshire
- New Jersey
- New Mexico
- New York
- North Carolina
- North Dakota
- Ohio
- Oregon
- Pennsylvania
- Rhode Island
- South Carolina
- South Dakota
- Tennessee

- Texas
- Utah
- Vermont
- Virginia
- Washington
- West Virginia
- Wisconsin
- Wyoming

**TERRITORIES**

- American Samoa
- Guam
- Northern Mariana Islands
- Puerto Rico
- U.S. Virgin Islands

**SCHEDULE 10**

**STATE/TERRITORY SUPPLEMENT CLAIMS**

<b>Schedule</b>	<b>Jurisdiction</b>
10.1	Alabama
10.2	Alaska
10.3	Arizona
10.4	Arkansas
10.5	California
10.6	Colorado
10.7	Connecticut
10.8	Delaware
10.9	District of Columbia
10.10	Florida
10.11	Georgia
10.12	Hawaii
10.13	Idaho
10.14	Illinois
10.15	Indiana
10.16	Iowa
10.17	Kansas
10.18	Kentucky
10.19	Louisiana
10.20	Maine
10.21	Maryland

<b>Schedule</b>	<b>Jurisdiction</b>
10.22	Massachusetts
10.23	Michigan
10.24	Minnesota
10.25	Mississippi
10.26	Missouri
10.27	Montana
10.28	Nebraska
10.29	Nevada
10.30	New Hampshire
10.31	New Jersey
10.32	New Mexico
10.33	New York
10.34	North Carolina
10.35	North Dakota
10.36	Ohio
10.37	Reserved
10.38	Oregon
10.39	Pennsylvania
10.40	Rhode Island
10.41	South Carolina
10.42	South Dakota
10.43	Tennessee
10.44	Texas



Schedule	Jurisdiction
10.45	Utah
10.46	Vermont
10.47	Virginia
10.48	Washington
10.49	West Virginia
10.50	Wisconsin
10.51	Wyoming
10.52	American Samoa
10.53	Guam
10.54	Northern Mariana Islands
10.55	Puerto Rico
10.56	U.S. Virgin Islands

	1999 Opioid Overdose Deaths		2000 Opioid Overdose Deaths		2001 Opioid Overdose Deaths		2002 Opioid Overdose Deaths		2003 Opioid Overdose Deaths		2004 Opioid Overdose Deaths		2005 Opioid Overdose Deaths	
	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted
ALABAMA	37	67	43	88	57	111	71	127	49	103	83	168	80	161
ALASKA	27	28	27	29	14	35	5	22	11	29	10	51	18	46
ARIZONA	229	299	235	320	265	341	320	400	340	435	344	459	375	473
ARKANSAS	28	41	20	38	30	61	90	104	89	107	127	154	123	155
CALIFORNIA	1474	1827	1012	1250	551	745	1453	1868	1398	1846	1413	1868	1372	1825
COLORADO	164	193	174	205	192	231	196	248	213	290	224	280	295	371
CONNECTICUT	151	201	165	232	149	217	172	255	167	224	193	246	163	212
DELAWARE	32	39	29	36	36	42	48	58	37	53	35	39	29	44
DISTRICT OF COLUMBIA	28	28	43	43	46	46	29	29	60	60	53	58	44	44
FLORIDA	402	552	556	714	846	1121	959	1326	1043	1407	1196	1582	1097	1538
GEORGIA	83	119	115	156	183	242	215	302	236	340	258	359	300	408
HAWAII	30	38	29	38	38	47	46	49	43	49	57	61	67	80
IDAHO	31	47	28	35	51	57	45	58	54	68	47	64	50	71
ILLINOIS	483	523	558	611	525	591	569	640	460	522	532	610	590	647
INDIANA	46	78	41	96	67	140	63	147	127	280	138	325	160	412
IOWA	14	16	19	22	27	28	37	38	38	40	61	66	67	72
KANSAS	25	34	22	28	47	68	80	107	75	99	116	145	106	146
KENTUCKY	52	101	92	151	144	232	177	302	234	404	221	377	285	476
LOUISIANA	28	69	52	116	81	149	95	222	121	291	144	353	172	409
MAINE	27	34	41	46	55	64	91	112	86	108	98	111	116	126
MARYLAND	487	530	481	518	489	534	543	607	558	636	486	509	495	508
MASSACHUSETTS	326	344	314	328	500	522	484	511	588	629	459	495	557	578
MICHIGAN	121	228	180	351	192	354	227	437	253	465	351	570	483	698
MINNESOTA	57	68	57	76	96	119	95	114	106	142	135	160	144	179
MISSISSIPPI	15	32	12	33	26	65	26	83	31	102	26	69	40	103
MISSOURI	100	120	131	158	132	169	189	254	271	344	275	336	302	377
MONTANA	16	23	11	23	20	39	20	41	41	67	45	85	45	77
NEBRASKA	5	8	16	22	32	38	25	34	14	24	26	33	43	63
NEVADA	153	161	178	183	182	187	220	225	244	251	275	283	323	331
NEW HAMPSHIRE	40	41	29	30	53	54	80	81	92	93	90	91	109	111
NEW JERSEY	323	402	350	462	397	517	486	605	445	544	312	416	435	553
NEW MEXICO	180	187	180	194	151	173	196	211	218	239	185	211	211	252
NEW YORK	621	659	494	530	611	698	555	601	576	631	479	504	562	599
NORTH CAROLINA	159	177	286	311	338	363	407	432	496	524	562	594	654	682
NORTH DAKOTA	5	5	5	5	5	5	14	14	5	5	13	13	5	5
OHIO	164	235	250	337	336	450	421	575	365	485	515	717	560	796
OREGON	120	141	106	120	147	166	193	218	209	249	225	250	267	285
PENNSYLVANIA	320	627	319	736	252	640	345	732	470	1005	475	1075	504	1147
RHODE ISLAND	35	36	57	58	78	80	72	73	99	104	75	80	112	116
SOUTH CAROLINA	48	64	87	126	83	130	81	114	92	139	128	209	149	237
SOUTH DAKOTA	5	5	5	5	5	5	12	12	5	5	20	25	22	26
TENNESSEE	89	127	100	162	136	201	167	252	294	388	379	486	447	562
TEXAS	351	497	379	513	561	736	739	904	791	952	814	980	872	1046
UTAH	141	145	156	159	157	162	203	223	258	274	264	279	326	356
VERMONT	15	17	22	23	31	31	36	36	45	46	37	37	37	38
VIRGINIA	201	222	250	265	312	325	352	370	362	380	390	409	363	383
WASHINGTON	353	366	353	363	324	340	455	462	471	482	575	587	603	628
WEST VIRGINIA	33	36	50	64	138	152	178	189	193	200	251	260	140	146
WISCONSIN	83	95	112	138	140	158	173	203	200	234	221	254	273	327
WYOMING	5	9	10	17	5	8	17	32	5	7	12	21	10	16

Sources and Notes:  
Centers for Disease Control and Prevention, National Center for Health Statistics. Multiple Cause of Death 1999-2018 on CDC WONDER Online Database, released in 2020.  
Ruhm, C. J. (2018). Corrected US opioid-involved drug poisoning deaths and mortality rates, 1999–2015. *Addiction*, 113(7), 1339-1344.

Adjusted opioid overdose deaths follow the imputation method described by Ruhm (2018) to account for under-reporting due to death certificates for drug poisonings sometimes not identifying the specific drugs that contributed to the death.  
Ruhm’s proposed adjustment solves the equation (Adjusted Opioid Overdose Deaths) = (Reported Opioid Overdose Deaths) / (1 - Share of Opioid Overdose Deaths with No Drug Specified on Death Certificate) by approximating the share of opioid overdose deaths with no drug specified with the share of overall overdose deaths with no drug specified .  
Overdose deaths exclude alcohol.

	2006 Opioid Overdose Deaths		2007 Opioid Overdose Deaths		2008 Opioid Overdose Deaths		2009 Opioid Overdose Deaths		2010 Opioid Overdose Deaths		2011 Opioid Overdose Deaths		2012 Opioid Overdose Deaths	
	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted
ALABAMA	124	257	165	347	185	398	206	467	187	392	176	412	165	398
ALASKA	29	52	15	47	88	96	90	95	62	64	66	76	81	90
ARIZONA	459	566	461	603	494	612	605	724	626	815	562	760	526	770
ARKANSAS	140	186	148	192	197	267	201	257	189	239	169	242	169	242
CALIFORNIA	1511	2043	1657	2314	1801	2535	1987	2666	1929	2595	1938	2658	1719	2379
COLORADO	326	406	353	471	355	495	397	564	304	439	418	605	407	587
CONNECTICUT	224	285	244	312	230	297	216	291	223	277	209	292	201	324
DELAWARE	37	54	45	68	65	102	81	98	103	119	113	135	82	117
DISTRICT OF COLUMBIA	55	58	29	32	31	31	13	13	34	36	51	56	44	53
FLORIDA	1223	1696	1473	2021	1478	2162	1590	2347	1674	2394	1576	2207	1326	1849
GEORGIA	331	483	385	557	404	610	490	669	534	711	535	735	536	726
HAWAII	54	58	78	86	53	65	57	68	74	89	77	96	62	74
IDAHO	70	95	62	93	72	113	62	112	79	133	77	132	59	126
ILLINOIS	870	956	691	779	846	966	886	1028	867	1016	907	1090	1151	1310
INDIANA	176	476	241	547	311	647	319	702	289	620	356	750	375	782
IOWA	93	101	107	114	127	133	141	149	147	155	172	182	171	180
KANSAS	120	159	117	179	96	157	148	234	104	187	118	185	171	233
KENTUCKY	331	535	343	575	365	595	434	661	591	869	669	955	673	941
LOUISIANA	194	417	212	492	130	358	122	353	123	343	116	345	169	400
MAINE	93	123	102	122	105	120	114	124	90	100	85	103	100	114
MARYLAND	565	582	600	615	513	524	586	603	509	519	546	560	657	673
MASSACHUSETTS	659	677	649	674	596	620	622	648	549	560	655	671	691	702
MICHIGAN	594	874	506	831	643	966	736	1128	695	1055	714	1078	685	1065
MINNESOTA	158	198	180	222	227	272	272	328	235	287	286	350	290	348
MISSISSIPPI	65	162	95	207	106	233	96	205	100	220	79	179	111	242
MISSOURI	403	516	390	485	475	589	526	670	599	768	595	746	539	700
MONTANA	47	68	62	90	70	109	89	114	54	81	63	96	51	84
NEBRASKA	34	48	39	49	29	49	66	82	58	86	53	79	53	77
NEVADA	343	351	376	385	397	410	439	456	439	448	461	479	446	459
NEW HAMPSHIRE	104	105	145	149	94	96	126	128	116	117	154	159	133	136
NEW JERSEY	372	597	339	512	331	495	351	551	373	618	454	752	602	934
NEW MEXICO	243	278	266	326	324	390	200	315	191	326	243	400	319	376
NEW YORK	1010	1110	1029	1135	1116	1216	1058	1134	1074	1135	1356	1439	1530	1614
NORTH CAROLINA	696	733	750	795	846	903	857	930	776	849	822	967	833	983
NORTH DAKOTA	5	5	17	20	32	37	17	20	18	20	10	10	5	8
OHIO	634	939	705	1090	814	1231	664	918	1124	1473	1272	1627	1355	1729
OREGON	359	383	358	381	342	371	368	406	332	372	392	417	361	377
PENNSYLVANIA	418	1063	492	1191	611	1330	637	1399	629	1338	752	1704	827	1767
RHODE ISLAND	130	132	87	97	133	137	115	119	111	114	142	147	140	146
SOUTH CAROLINA	214	310	199	308	218	358	238	399	271	447	243	417	237	403
SOUTH DAKOTA	23	27	20	22	31	39	35	40	32	34	34	36	24	25
TENNESSEE	470	600	479	616	480	624	535	685	633	799	633	819	723	861
TEXAS	1067	1251	1021	1286	944	1269	1151	1546	1123	1502	1178	1606	1131	1513
UTAH	331	355	359	399	350	387	370	382	336	355	381	398	422	445
VERMONT	57	58	52	52	57	58	39	40	43	44	55	56	55	56
VIRGINIA	408	433	502	523	490	537	477	528	389	415	575	591	533	544
WASHINGTON	661	678	651	700	690	765	708	753	628	675	697	740	695	724
WEST VIRGINIA	285	290	332	337	371	379	184	190	451	456	550	559	468	475
WISCONSIN	334	390	371	419	369	440	397	461	415	478	473	548	483	553
WYOMING	14	28	25	34	40	57	32	48	47	71	43	62	45	71

	2013 Opioid Overdose Deaths		2014 Opioid Overdose Deaths		2015 Opioid Overdose Deaths		2016 Opioid Overdose Deaths		2017 Opioid Overdose Deaths		2018 Opioid Overdose Deaths	
	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted	Recorded	Adjusted
ALABAMA	166	409	270	566	282	555	343	579	422	603	381	504
ALASKA	69	75	76	84	86	95	94	95	102	105	68	68
ARIZONA	527	798	589	823	671	831	769	896	928	995	1106	1162
ARKANSAS	162	204	173	234	203	261	169	235	188	253	208	254
CALIFORNIA	1948	2596	2024	2623	2018	2551	2012	2514	2199	2570	2410	2729
COLORADO	433	578	517	639	495	618	536	656	578	679	564	615
CONNECTICUT	439	464	525	529	685	691	855	861	955	963	948	950
DELAWARE	113	130	124	158	133	169	154	237	250	299	355	365
DISTRICT OF COLUMBIA	60	68	63	65	98	98	209	211	244	249	191	193
FLORIDA	1268	1741	1399	1893	1838	2429	2798	3691	3245	3960	3189	3599
GEORGIA	530	717	710	861	858	940	918	991	1014	1096	866	918
HAWAII	69	80	59	71	62	70	77	82	53	61	59	62
IDAHO	77	131	78	122	90	121	119	154	103	137	120	142
ILLINOIS	1072	1229	1205	1349	1381	1503	1947	2033	2202	2329	2169	2233
INDIANA	360	779	462	926	535	999	794	1236	1176	1465	1104	1245
IOWA	179	191	158	170	170	188	183	200	206	217	143	151
KANSAS	158	230	173	234	150	201	146	182	144	183	156	187
KENTUCKY	665	890	729	944	885	1117	989	1204	1160	1296	989	1077
LOUISIANA	265	563	260	539	287	606	346	659	415	759	444	819
MAINE	125	131	171	173	238	242	301	305	360	363	282	284
MARYLAND	749	763	921	947	1087	1114	1821	1859	1985	2026	2087	2110
MASSACHUSETTS	888	900	1140	1155	1550	1572	1990	2016	1913	1934	1991	2023
MICHIGAN	909	1300	1052	1494	1309	1685	1762	2029	2033	2303	2011	2210
MINNESOTA	305	379	318	363	338	394	396	460	422	479	343	407
MISSISSIPPI	100	221	115	229	150	238	180	231	185	229	173	201
MISSOURI	620	789	696	847	692	817	914	1069	952	1056	1132	1251
MONTANA	67	91	53	84	48	74	42	68	38	56	64	78
NEBRASKA	41	66	56	76	55	72	44	64	59	77	63	78
NEVADA	398	424	375	392	419	437	408	420	412	419	372	379
NEW HAMPSHIRE	157	160	297	300	380	384	437	442	424	429	412	416
NEW JERSEY	675	1010	728	1032	862	1245	1409	1815	1969	2442	2583	2654
NEW MEXICO	322	335	402	410	351	366	349	361	332	337	338	341
NEW YORK	1681	1758	1739	1817	2166	2254	3009	3091	3224	3314	2991	3050
NORTH CAROLINA	834	955	967	1056	1171	1260	1506	1560	1953	2022	1783	1835
NORTH DAKOTA	11	11	31	33	34	39	54	62	35	38	36	41
OHIO	1630	1942	2106	2380	2698	2896	3613	3802	4293	4480	3237	3405
OREGON	301	322	340	364	331	348	312	328	344	356	339	353
PENNSYLVANIA	958	1929	1092	2168	1362	2746	2235	4051	2548	4752	2866	3754
RHODE ISLAND	190	192	205	206	254	256	279	280	277	280	267	273
SOUTH CAROLINA	247	428	515	545	554	573	628	654	749	772	835	851
SOUTH DAKOTA	34	39	33	35	27	32	42	44	35	36	28	29
TENNESSEE	767	920	863	991	1038	1133	1186	1294	1269	1354	1307	1379
TEXAS	1053	1388	1151	1506	1287	1536	1375	1582	1458	1639	1402	1561
UTAH	432	446	455	466	448	462	466	492	456	468	437	445
VERMONT	70	71	64	65	79	81	101	103	114	114	127	130
VIRGINIA	640	657	758	778	820	840	1130	1158	1241	1260	1193	1203
WASHINGTON	640	673	673	702	692	731	709	761	742	779	737	761
WEST VIRGINIA	490	492	554	562	629	636	733	761	833	845	702	708
WISCONSIN	599	682	627	693	622	704	866	914	926	954	846	868
WYOMING	48	67	54	75	46	62	50	63	47	48	40	41